

## IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal

OMB No. 1545-2190

Go to [www.irs.gov/FormW12](http://www.irs.gov/FormW12) for instructions and the latest information.

<b>1 Name and PTIN</b> (Print in ink or Type)	First name	Middle name	Last name
<b>Current IRS employee</b>	<input type="checkbox"/> Initial application <input type="checkbox"/> Renewal application		(Enter PTIN: P _____ )
	Are you a current IRS employee? <input type="checkbox"/> Yes <input type="checkbox"/> No IRS employees are prohibited from preparing or assisting in the preparation of tax returns for compensation.		
<b>2 Year of Application/Renewal</b>	If you checked the "Initial application" box and are submitting this form between October 1 and December 31, indicate below whether you want your PTIN to be valid for the remainder of this calendar year or for the next calendar year. <input type="checkbox"/> Current calendar year <input type="checkbox"/> Next calendar year <b>Prior year(s) (YYYY):</b> If you are applying for a prior year(s), write <b>each</b> year(s) below. Use the following format. (YYYY) See line 2 instructions for additional guidance.		
<b>3a SSN and Date of Birth</b> You must provide your SSN or check the N/A box	Provide your U.S. issued <b>Social Security Number (SSN)</b> . If you have an SSN, you are required to provide it.  <b>Failure to provide your SSN or check the N/A box will result in your PTIN application being rejected.</b>	SSN  If you do not have an SSN, then check the N/A box.  <input type="checkbox"/> N/A	Provide your <b>Date of Birth</b> . Make sure to use the standard U.S. format ( <b>Month/Day/Year</b> ) (Example: "April 01, 1956" = 04/01/1956)
<b>b ITIN/IRSN</b>	Have you received an Individual Taxpayer Identification Number (ITIN) or an Internal Revenue Service Number (IRSN)? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>No/Don't know. Skip line 3c.</b> <b>Yes.</b> Complete line 3c. If more than one, list on a sheet and attach to this form (see instructions).		
<b>c ITIN and/or IRSN and name under which it was issued</b>	ITIN	IRSN	
	First name	Middle name	Last name
<b>4 Personal Mailing Address and Phone Number</b>	Street address. Use a P.O. box number only if the post office does not deliver mail to your street address.		
	City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country.		
			Phone Number
<b>5a Business Mailing Address and Phone Number</b>  Everyone must complete 5a, enter the information of the business you work for or the business you own.	Business address <input type="checkbox"/> Check here if your business address is the same as your personal mailing address. If different, enter it below. Enter the business name		
	Street address. Use a P.O. box number only if the post office does not deliver mail to your street address.		
	City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country.		
	Domestic business phone number EXT.		International business phone number +

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 55469F

Form **W-12** (Rev. 10-2025)

For Internal Use Only	
PID:	
CS:	
Date & Int:	
LTR:	

<p><b>b Business Identification</b></p> <p>EFIN If you have one you <b>MUST</b> enter it here.</p>	<p>Are you self-employed or an owner, partner, or officer of a tax return preparation business? <input type="checkbox"/> <b>Yes</b>  <input type="checkbox"/> <b>No</b></p> <p><b>If "Yes," then complete this line. If "No," go to line 6.</b></p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:33%; padding: 2px;">EFIN</td> <td style="width:33%; padding: 2px;">EIN</td> <td style="width:34%; padding: 2px;">Your CAF Number</td> </tr> </table> <p>Website address. If you have one you <b>MUST</b> enter it here.</p>	EFIN	EIN	Your CAF Number			
EFIN	EIN	Your CAF Number					
<p><b>6 Email Address</b></p>	<p>Enter the email address that should be used to contact you. Provide an email address you have access to at ALL times.</p>						
<p><b>7 Past Felony Convictions</b></p> <p>If "Yes," you must provide an explanation.</p> <p><b>If this line is left blank, your form will not be processed</b></p>	<p>Have you been convicted of a felony in the past 10 years? <b>You must check a box</b> <input type="checkbox"/> <b>Yes</b>  <input type="checkbox"/> <b>No</b></p> <p>If "Yes," list the date and the type of felony conviction(s).</p>						
<p><b>8 Address of Your Last U.S. Federal Tax Return Filed</b></p>	<p>Enter the address used on your last <b>U.S. federal tax return</b> you filed.</p> <hr/> <p><input type="checkbox"/> Check here if you have <b>never filed</b> a U.S. federal tax return or do not have a U.S. federal tax filing requirement. If this is an initial application, See line 8 instructions for documents that must be submitted with this form.</p>						
<p><b>9 Filing Status and Tax Year on Last U.S. Federal Tax Return Filed</b></p>	<table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none;"><input type="checkbox"/> Single</td> <td style="width:50%; border: none;"><input type="checkbox"/> Head of Household</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Married filing jointly</td> <td style="border: none;"><input type="checkbox"/> Qualifying widow(er) with dependent child</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Married filing separately</td> <td style="border: none;">Tax Year (YYYY) _____</td> </tr> </table> <p><b>Note:</b> If your last return was filed more than 4 years ago, see instructions.</p>	<input type="checkbox"/> Single	<input type="checkbox"/> Head of Household	<input type="checkbox"/> Married filing jointly	<input type="checkbox"/> Qualifying widow(er) with dependent child	<input type="checkbox"/> Married filing separately	Tax Year (YYYY) _____
<input type="checkbox"/> Single	<input type="checkbox"/> Head of Household						
<input type="checkbox"/> Married filing jointly	<input type="checkbox"/> Qualifying widow(er) with dependent child						
<input type="checkbox"/> Married filing separately	Tax Year (YYYY) _____						
<p><b>10 Federal Tax Compliance</b></p> <p><b>If this line is left blank, your form will not be processed</b></p>	<p>Are you current on both your individual and business federal taxes, including any corporate and employment tax obligations? <b>Note:</b> If you have never filed a U.S. federal tax return because you are not required to do so, check the "Yes" box. <b>You must check a box</b> <input type="checkbox"/> <b>Yes</b>  <input type="checkbox"/> <b>No</b></p> <p>If "No," provide an explanation.</p>						
<p><b>11 Data Security Responsibilities</b></p>	<p>I am aware that paid tax return preparers are required by law to create and maintain a written information security plan that provides data and system security protections for all taxpayer information. <b>You must check a box</b> <input type="checkbox"/> <b>Yes</b>  <input type="checkbox"/> <b>No</b></p> <p>See IRS Publication 5708 and 4557 for more information about your responsibilities.</p>						

**12 Professional Credentials**

**Note:** Your EA address is publicly available on the IRS website in accordance with the Freedom of Information Act.

Check all that apply. **Note: DO NOT check any professional credentials that are currently expired or retired.** Enter state abbreviation and appropriate number(s). **If the expiration date is left blank or incomplete, that professional credential will NOT be added when the application is processed.**

- Attorney—Licensed in which jurisdiction(s): \_\_\_\_\_ Number(s): \_\_\_\_\_ Expiration Date(s): \_\_\_\_\_
- Certified Public Accountant (CPA)—Licensed in which jurisdiction(s): \_\_\_\_\_ Number(s): \_\_\_\_\_ Expiration Date(s): \_\_\_\_\_
- Enrolled Agent (EA) Number(s): \_\_\_\_\_ Expiration Date(s): \_\_\_\_\_
- Enrolled Actuary Number(s): \_\_\_\_\_ Expiration Date(s): \_\_\_\_\_
- Enrolled Retirement Plan Agent (ERPA) Number(s): \_\_\_\_\_ Expiration Date(s): \_\_\_\_\_
- State Regulated Tax Return Preparer—Licensed in which jurisdiction(s): \_\_\_\_\_ Number(s): \_\_\_\_\_ Expiration Date(s): \_\_\_\_\_
- Certifying Acceptance Agent (CAA) Number: \_\_\_\_\_
- None

If you are an Enrolled Agent (EA) and would like the address in your EA account to be updated enter it here.

EA address change here  
Street address. Use a P.O. box number only if the post office does not deliver mail to your street address.  
  
City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country.

**13 Fees**

The fee is an application processing fee and is **nonrefundable.**

The fee to obtain or renew a PTIN is \$18.75 for 2026. Full payment must be included with your application, or it will be rejected.  
**You must include a separate check or money order for EACH calendar year.** Indicate the calendar year you intend the payment for on each check or money order.  
**If your payment(s) is returned your PTIN will be placed in Suspended status. You are responsible for submitting the proper payment(s) to ensure your PTIN remains valid.**  
  
Make your check or money order payable to **IRS Tax Pro PTIN Fee.** Do not paper clip, staple, or otherwise attach the payment to Form W-12. See the PTIN fee information below.  
2026 – PTIN fee: \$18.75  
2025 - 2021 PTIN fee: \$19.75 for each year.  
No fee is due for years 2020 or prior.

**Sign Here**

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. I understand any false or misleading information may result in criminal penalties and/or the denial or termination of a PTIN.

**CAUTION: If you're a foreign preparer that resides outside of the U.S. and you obtain a PTIN without a U. S. issued (SSN), you are not authorized to prepare federal tax returns in the U.S. for compensation.**

Your signature (Please use blue or black ink) \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_  
/ /

**How To File**

**Online.** Go to the webpage [www.irs.gov/ptin](http://www.irs.gov/ptin) for information. Follow the instructions to submit Form W-12. If you submit your application online, your PTIN generally will be provided to you immediately after you complete the application.

**By mail.** Complete Form W-12. Send the form to:  
IRS Tax Professional PTIN Processing Center  
PO Box 380638  
San Antonio, TX 78268

**Note:** Allow 6 weeks for processing of PTIN applications. For additional information, refer to the separate Instructions for Form W-12. If your application is incomplete and you do not supply the required information upon request, the IRS will be unable to process your application.